

No. Fl. 116—I. T. 45-23-15, dated 6th July 1925.

The following extract of a resolution of the Central Board of Revenue of the Government of India relating to the procedure for dealing with applications for refunds of income-tax from residents in Indian States is published for general information:—

Refunds of Income-tax applications from residents in Indian States—Procedure for dealing with—Central Board of Revenue—Resolution No. 5339, dated 10th November 1924.

R. Dis. No. 163—I. T. 25, dated 13th May 1925. The Board understands that the scope of its Resolution quoted above has been misunderstood. It may be explained that the procedure prescribed in that Resolution has no statutory force and has been introduced solely for the convenience of residents in Indian States who may apply for refund of Indian Income-tax, under Section 48 of the Indian Income-tax Act, 1922. It is, however, restricted to residents in Indian States who are not and have never been assessed to income-tax in British India, or have never been formally declared not to be liable to income-tax in British India. Under Rule 39 of the Indian Income-tax Rules, 1922, which is still in force, a resident in an Indian State who, for example, owns shares in several companies, with headquarters in different places, has to submit applications for refund of income-tax accompanied by a regular return of his total income from all sources in British India to the Income-tax Officer, at each such place, and it was therefore to meet the convenience of such residents in Indian States that this Resolution was promulgated. If, however, any particular resident in an Indian State does not propose to take advantage of this convenient procedure, he is at liberty to proceed under Rule 39 of the Indian Income-tax Rules and to apply to the Income-tax Officer or Income-tax Officers concerned in British India for the refund of income-tax.

2.

By Order,

B. NAGAPPA,

Secretary to Government,  
Revenue Department (in charge).

### PUBLIC WORKS SECRETARIAT.

No. P. W. 3987-89, dated 30th June 1925.

Under Section 6 of the Land Acquisition Regulation No. VII of 1894, it is hereby declared that the lands described hereunder are required for a public purpose, *viz.*, for widening the curve at the sharp turn on the Madras-Cannanore Road, and under Sections 7 and 8 (c) of the said Regulation, the Assistant Commissioner in charge of the French Rocks Sub-Division, is authorised to take order for the acquisition of the said lands:—

District	Taluk	Hobli	Village	Names of khatedars or owners	Survey No.	Whether vacant site, house (tiled roofed)	Total extent	Remaining extent	Extent now required		Boundaries			
									Extent	Assessment	East	West	North	South
Mysore	Seringapatam	Kawaba	Kirengur	A. Chabumiya Sab.		House with mud wall and country tiled roofed.	880	680	680	..	Sabjan house	Road	Road	Bad-rya's house
				Do		Backyard	515	515	515	..				
				B Sabjan Sab		House with mud wall and country tiled roofed.	586	586	586	..	Baba-saba house	Chabumiya's house	Road	Do
				Do		Backyard	688	688	688	..				
				C. Babasab and Chetasab.		House with mud wall and country tiled roofed.	496	496	496	..	Government vacant land	Sabjan Sab's house	Road	Do
				Do		Backyard	1518	1518	1518	..				

N.B.—A plan showing the property described, is kept in the Taluk office at Seringapatam and may be inspected by the persons interested at any time during office hours.



